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# 1906-07

GOVERNMENT OF HIS HIGHNI
THE MAHARAJA OF MYSORE

## FINANCIAL

## PROCEEDINGS

*Dated 6th May 1907*

No. Fl. 8328-33.

Appointing the Comptroller as *ex-officio* Financial Secretary to Government, and laying down rules and instructions in regard to the disposal of cases arising in the Financial Branch.

8.5.07

G.P.B.—200—6-5-07

READ—

Government Order No. Fl. 3246, dated the 28th May 1904, defining the scope of the powers and duties of the Comptroller and fixing his relations to Government.

Rules 21 to 24 of the Confidential Rules for the guidance of Secretariat Officers.

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No. Fl. 8328-33, DATED BANGALORE, THE 6TH MAY 1907.

ORDER THEREON.—The Government of His Highness the Maharaja, having given their best consideration to the position and responsibilities of the Comptroller, and his relations towards the Government as fixed under the orders and rules read above, are of opinion that the present condition of things is not quite satisfactory. On the one hand, it is represented that the Comptroller does not, under the present system, possess full access to all matters in which he is concerned, and full opportunity for explaining his views before final orders of Government are passed and formally communicated to the Comptroller for needful action. And, on the other, it is found to lead to interminable discussions in cases of differences of opinion, and to fail to ensure finality at a specified stage.

In order to remedy this state of things and to give complete effect to the understanding that the Comptroller is the responsible adviser of Government in financial matters, the Government of His Highness the Maharaja are pleased to lay down the following rules and instructions in supersession of all previous ones.

2. The Comptroller will be *ex-officio* Financial Secretary to Government.

3. For purposes of records, appointment, gradation and discipline of establishment and office management generally, the Financial Branch will, as heretofore, be part and parcel of the General and Revenue Secretariat; but for purposes of case work, the instructions laid down below will be followed.

4. The following descriptions of work will be dealt with in the Financial Branch :—

(i) General Finance and Accounts—
- (a) Salaries and allowances, including pensions and gratuities.
- (b) Revision of salaries and establishments in all Departments.
- (c) Estimates.
- (d) Accounts.
- (e) Classification in accounts.
- (f) Audit and adjustment.
- (g) Interpretation and application of financial rules.
- (h) Ways and means.
- (i) Loans and investments.
- (j) Financial aspect of commercial and financial schemes.

(ii) Banking (including Savings Banks and State Life Insurance but not Co-operative Societies and Agricultural Banks).

(iii) Separate Revenue, comprising—
- (a) Salt.
- (b) Opium.
- (c) Ganja.
- (d) Hemp.
- (e) Arrack and toddy.
- (f) Stamps.

(iv) Miscellaneous, including—
- (a) Census.
- (b) Co-operative Societies.
- (c) Agricultural Banks.

5. (1) All correspondence relating to subjects comprised under sub-heads (a) and (c) to (j) of "General Finance and Accounts" and under the head "Banking" shall be addressed to the Financial Secretary. Correspondence relating to "revision of salaries and establishments" shall be addressed in the first instance to the Secretary to Government in the Administrative Department primarily concerned, who, after the administrative aspect of the case shall have been duly considered, shall refer the case to the Financial Secretary as provided in Rule 5 (3).

(2) All cases received in the Financial Branch as above shall, after being referenced and noted upon in the Branch, be submitted to the Financial Secretary in the ordinary course.

(3) The Public Works, Geological and other Departments shall consult the Financial Secretary unofficially on all questions embraced under the head of "General Finance and Accounts," and no orders shall issue from these Departments in exercise of powers conferred by the Mysore Service Regulations without such consultation.

(4) In original cases (other than Council matters) the Financial Secretary will submit the papers to the Councillors or the Dewan according to the usual procedure. The final orders in such cases shall be drafted by and issued under the signature of the Financial Secretary.

(5) Where the cases are received unofficially from another Department of Government or Branch of the General and Revenue Secretariat, the file with the views of the Financial Secretary recorded upon it, shall be returned to such Department or Branch. The Financial Secretary shall, in cases referred to him, have access to all papers relating thereto, including the minutes of the Dewan and Councillors and the orders of His Highness the Maharaja, but not papers of a confidential nature which may be directed by His Highness or the Dewan to be withheld.

(6) In Council matters the file, after submission to the Member of Government in charge, shall be transferred to the General and Revenue Secretary for disposal under the Rules of Council Business.

6. All cases falling under Separate Revenue and Miscellaneous, as well as all references from the Comptroller regarding the revision of his own establishment or the alteration of the pay or allowances of officers working under him, even if they come under the heads referred to in para 5 (*viz.*, General Finance and Accounts and Banking), shall be submitted by the Financial Branch to the General and Revenue Secretary.

7. Where cases are referred unofficially to the Financial Secretary for opinion, his views on questions of classification in accounts, audit and adjustment, and interpretation and application of financial rules, shall, subject to the rule contained in the next para, be accepted.

8. If the views expressed by the Financial Secretary in any case, whether original or unofficially referred, are not accepted by the Member of Government in charge, the file containing the discussions shall, after the case has been considered by the Dewan or *by the Dewan and Councillors,* as the case may be, be sent to the Financial Secretary a second time, in order to enable him, in cases in which he considers that the orders proposed to be issued are opposed to financial rules of Government or to recognized financial principles or, for other reasons of a financial nature, are open to objection, to record a respectful representation to that effect, which will be placed by the Dewan before His Highness the Maharaja for consideration.

*—* That is, if it is a Council matter, or there is a material difference of opinion between the Dewan and the Councillor in charge.

9. After final orders are passed by His Highness on a case in which the Financial Secretary's opinion has been recorded but is not accepted, the file containing the orders will be sent to him for perusal and return so that he may learn the reasons for the rejection of his views.

10. Official orders in matters in which the Comptroller is concerned will continue to be formally communicated to that officer in the same way as at present.

K. S. CHANDRASEKHARA AIYAR,
*Secy. to Govt., Gen. & Rev. Depts.*

To—The Secretaries to Government in all Departments.